

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 335

January 2002

REMINDER OF ORDER OF BUSINESS

January

- 1 Happy New Year! - Legal Holiday (IC 1-1-9-1)
- 15 'Assessment Date' for mobile homes as defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)

Last date to make pension report and payment for fourth quarter of 2001 by counties participating in Public Employees' Retirement Fund.
- 16 Last day that township boards meet to consider 2001 Annual Reports of township trustees - third Tuesday after the first Monday (IC 36-6-6-9)
- 20 Last date to report and make payment of State Income Tax withheld in December to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 21 Legal Holiday - Dr. Martin Luther King, Jr. Day (IC 1-1-9-1)
- 28 Make distribution of interest on congressional and cemetery funds - last Monday in month. (IC 21-1-1-54) (IC 23-14-29-4)
- 30 File 2001 Annual Financial Report with State Board of Accounts. (IC 5-11-1-4)

Last day for township trustees to file annual reports and vouchers with County Auditor. [IC 36-6-4-12(d)]
- 31 Last day to file Form 100-R, Report of Names and Compensation of Officers and Employees with the State Board of Accounts. (IC 5-11-13-1)

Last day to file quarterly unemployment compensation report with the Department of Workforce Development.

Last date to convene a meeting of the local board of finance in order to elect a president and a secretary and review investment report from County Treasurer. (IC 5-13-7-6)

Last day to provide each employee with a W-2.

Last day to file quarterly report for the last quarter of 2001 with Internal Revenue Service.

Last day for the Board of County Commissioners and County Council to meet to organize and elect officers for the year 2002.

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REMINDER OF ORDER OF BUSINESS
(Continued)

February

- 12 Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- 15 Last date for County Highway Annual Operational Report to be filed with State Board of Accounts and other governmental agencies. (IC 8-17-4.1-7)
- 20 Last date to report and make payment of State Income Tax withheld in January to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 22 Legal Holiday - Washington's Birthday (IC 1-1-9-1)

March

- 1 Annual assessment period begins, except mobile homes. (IC 6-1.1-2)
- 4 Township trustees to file reports of condition of the dog fund with County Auditor. (IC 15-5-9-10) (First Monday in March)
- 9 Last day to file claim for distribution of Excise Tax on Savings and Loan Associations with the Auditor of State. (IC 6-5-11-7)
- 11 Distribute dog funds to townships reporting unpaid claims. (IC 15-5-9-10) (Second Monday in March)
- 20 Last day to report and make payment of State Income Tax withheld in February to Indiana Department of Revenue. (IC 6-3-4-8.1)
- 29 Legal Holiday - Good Friday (IC 1-1-9-1)

OBsolete VOLUMES

All articles from Volumes 287 and earlier of The County Bulletin have now been updated and are no longer applicable; thus Volumes 287 and earlier may be deleted from your file.

STATEMENT OF WAGES AND COMPENSATION

We remind County Auditors to publish a statement of wages and compensation. Please review IC 36-2-2-19 for requirements.

At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year. The statement must include the name of and compensation paid to each county officer, deputy, and employee. The executive shall post this statement at the courthouse door and two (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1.

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COUNTY INCOME TAXES

We have been asked by the Indiana Department of Revenue to remind you of some important dates to remember in regard to the various county income taxes.

April 1 is the last date to:

1. Adopt:
 - (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5-1.1-2(c)]
 - (b) County Option Income Tax (COIT) [IC 6-3.5-6-8(c)]
 - (c) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-5(d)]
2. Increase:
 - (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5-1.1-3(a)]
 - (b) County Option Income Tax (COIT) [IC 6-3.5-6-9(a)]
 - (c) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-6(a)]
3. Decrease:
 - (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5-1.1-3.1(a)]
 - (b) County Option Income Tax (COIT) [IC 6-3.5-6-12.5(b)]
 - (c) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-6(a)]
4. Freeze/Unfreeze:
 - (a) County Option Income Tax (COIT) [IC 6-3.5-6-11(b&c)]
5. Rescind:
 - (a) County Option Income Tax (COIT) [IC 6-3.5-6-12(b)]
 - (b) County Economic Development Income Tax (CEDIT) [IC 6-3.5-7-7(b)]

June 1 is the last date to:

1. Rescind:
 - (a) County Adjusted Gross Income Tax (CAGIT) [IC 6-3.5-1.1-4(b)]

Any and all questions regarding the adoption, increase, decrease, freeze/unfreeze, or recession of any of the taxes should be directed to the Indiana Department of Revenue.

REPORT OF NAMES, ADDRESSES, DUTIES
AND COMPENSATION OF PUBLIC EMPLOYEES (FORM 100R)

All Counties must file with the State Examiner, State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, Indiana 46204, on or before January 31, Form 100-R, Certified Report of Names, Addresses, Duties and Compensation of Public Employees. This report is required by IC 5-11-13. A supply of this form must be secured from your public printer. The State Board of Accounts does not supply this form.

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REPORT OF NAMES, ADDRESSES, DUTIES
AND COMPENSATION OF PUBLIC EMPLOYEES (FORM 100R) - (Continued)

IC 5-11-13-3 states, "...A person who violates section 1 of this chapter commits a class C infraction; if violated by an elective state officer, he is liable to impeachment, and if violated by any other person, he is subject to removal for neglect of duty."

LEGAL ADVERTISING

The statute governing the publication of legal notices and annual reports may be found in IC 5-3-1. IC 5-3-1-1 details the method of calculating the compensation of the publisher which may be claimed after the notice or report has been published. It also describes the specifications which the publisher is to follow in setting the type for the notice or report. The State Board of Accounts also each year computes and mails to County Auditors and publishers the rates for the year. The new rates are included in this edition of the Bulletin.

IC 5-3-1-2 applies as follows:

If the event is a public hearing or meeting concerning any matter not specifically mentioned in subsection (c), (d), (e), (f), (g), or (h), notice shall be published one (1) time, at least ten (10) days before the date of the hearing or meeting.

If the event is an election, notice shall be published one (1) time, at least ten (10) days before the date of the election.

If the event is a sale of bonds, notes, or warrants, notice shall be published two (2) times, at least one (1) week apart, with:

- (1) the first publication made at least fifteen (15) days before the date of the sale; and
- (2) the second publication made at least three (3) days before the date of the sale.

If the event is the receiving of bids, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least seven (7) days before the date the bids will be received.

If the event is the establishment of a cumulative or sinking fund, notice of the proposal and of the public hearing that is required to be held by the political subdivision shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the date of the hearing.

If the event is the submission of a proposal adopted by a political subdivision for a cumulative or sinking fund for the approval of the state board of tax commissioners, the notice of the submission shall be published one (1) time. The political subdivision shall publish the notice when directed to do so by the state board of tax commissioners.

If the event is the required publication of an ordinance, notice of the passage of the ordinance shall be published one (1) time within thirty (30) days after the passage of the ordinance.

If the event is one about which notice is required to be published after the event, notice shall be published one (1) time within thirty (30) days after the date of the event.

If the event is anything else, notice shall be published two (2) times, at least one (1) week apart, with the second publication made at least three (3) days before the event.

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LEGAL ADVERTISING - (Continued)

In case any officer charged with the duty of publishing any notice required by law is unable to produce advertisement at the price fixed by law, or the newspaper refuses to publish the advertisement, it is sufficient for the officer to post printed notices in three (3) prominent places in the political subdivision, instead of advertisement in newspapers.

If a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and the published notice contains an error due to the fault of a newspaper, the notice as presented for publication is a valid notice under this chapter.

Notwithstanding subsection (j), if a notice of budget estimates for a political subdivision is published as required in IC 6-1.1-17-3, and if the notice is not published at least ten (10) days before the date fixed for the public hearing on the budget estimate due to the fault of the newspaper, the notice is a valid notice under this chapter if it is published one (1) time at least three (3) days before the hearing.

CHANGING COMPENSATION OF COUNTY OFFICERS & EMPLOYEES

The compensation of an elected county officer may not be changed in the year for which it is fixed but may be changed if the amended salary ordinance is enacted in the year PRECEDING the year that salary payment is made.

The compensation of the other county officers who are not elected, deputies, and employees or the number of each may be changed at any time.

The affected officer, department, commission or agency shall make application to the county council who are required to have a two-thirds (2/3) vote to make such changes as provided by IC 36-2-5-13.

EMERGENCY TELEPHONE SYSTEM FEE - IC 36-8-16-14

Authorized uses of fees - The emergency telephone system fees shall be used only to pay for:

1. The lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning.
2. The rates associated with the service suppliers=enhanced emergency telephone system network services; and
3. The personnel expenses of the emergency telephone system.

The legislative body of the unit may appropriate money in the fund only for such an expenditure.

POWERS OF ATTORNEY

According to the provisions of IC 30-5-3-3 an attorney in fact shall record the power of attorney authorizing the execution of a document that must be recorded before presenting the document for recording.

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POWERS OF ATTORNEY - (Continued)

A county recorder may not accept a document for recording if the document was executed and is presented by an attorney in fact whose power of attorney is unrecorded. A document that is presented by an attorney in fact for recording must reference the book and page or instrument number where the instrument creating the power of attorney is recorded before the document may be presented by the attorney in fact. A document creating a power of attorney must comply with recording requirements, including notary and preparation statements, to be recorded under this section.

While IC 30-5-3-3 places the responsibility on the county recorder for making certain that the reference to the recording of the power of attorney is on instruments executed by a power of attorney, if mention of this requirement was made at the time a deed is transferred, the person presenting the deed to be transferred might be saved some inconvenience.

PUBLIC EMPLOYEES RETIREMENT FUND CONTRIBUTIONS (PERF)

We have received the following information from PERF in regards to Public Law 246, 2001.

Re: Voluntary Contributions to Your Annuity Savings Account

Dear Member:

Your retirement benefit from the Public Employees' Retirement Fund (PERF) consists of two components: (1) the pension portion and (2) your annuity savings account. The pension portion of your retirement benefit is funded by contributions made by your employer over the course of your career and is not part of the annuity savings account. The annuity savings account consists of contributions (3%) that you make (or are made by your employer on your behalf) to the Fund, plus interest credits or earnings. Traditionally, the contribution to your annuity savings account has been set at a mandatory rate of three percent (3%) of your compensation. [Indiana Code, Section 5-10.2-3-2(b)].

During the 2001 Legislative Session, the Indiana General Assembly enacted a provision that allows you to make voluntary contributions in addition to the mandatory three percent (3%) contributions. You may contribute up to an additional ten percent (10%) of your compensation per pay period to your annuity savings account. This means that the maximum level of contributions to your annuity savings account under this new provision is thirteen percent (13%) of your compensation per pay period.

How will the voluntary contributions be invested?

All voluntary contributions to the annuity savings account will be invested in the same manner and percentage as your annuity savings account monies are currently invested. You cannot separate the mandatory and voluntary contributions for investment purposes. For example, if you have all of your annuity savings account in the Guaranteed Fund, your voluntary contributions would be invested there as well. If you have a 50% - 50% split between two investment options, that same split will apply to your voluntary contributions. The election you make will automatically apply to voluntary contributions. Specific rules apply to the investment of your annuity saving account. These rules are explained in our booklet entitled, "Investing Your Annuity Savings Account." If you have questions about investments, please visit our home page on the World Wide Web at: <http://www.state.in.us/perf> or contact us at our toll-free number at (888) 526-1687.

Please call PERF with all questions.

MONEY RECEIVED FOR INSURANCE COVERED DAMAGES

IC 6-1.1-18-7 states in part, "...the appropriating body of a political subdivision may appropriate funds received from an insurance company if.....the funds are received as a result of damage to property of the political subdivision and...the funds are appropriated for the purpose of repairing or replacing the damaged property. However, this section applies only if the funds are in fact expended to repair or replace the property within the twelve (12) month period after they are received. The State Board of Accounts is of the audit position these funds are considered appropriated at the time the governing body allows the claims for payment of the expense of repair or replacement.

SOCIAL SECURITY WEBSITE

Please be advised the Social Security Administration has a new website for State and Local government employers: <http://www.ssa.gov/slge/>.

Questions and Answers from the County Auditor's Annual Fall Conference

Question #1: We hired a plat mapping person who, according to the minutes, was to be under the auspices of the County Auditor but maintained out of Reassessment. Now our County Assessor has decided she is his employee and has moved her to his office. According to the statute, the plats are the responsibility of the County Auditor and I have expressed concern that this is not abiding by the statute, if she is actually the Assessor's employee. How should this be handled? Am I wrong to be concerned or should we go back to council who approved this position to determine whose employee the plat mapping person is? I don't want to make a big deal out of it, but I don't agree that an Assessor's employee is doing our platting. The employee has been instructed that she does not have to answer to me as she does not work for me? I need direction as to how to handle this.

Answer #1: IC 6-1.1-5-1 requires the plat maps to be maintained either in the Auditor's office or the Surveyor's office. Therefore, these maps should be returned to your office. As to the status of the employee, you need to go to the county council and ask for a determination from them as to whether this employee works for you or for the Assessor.

Question #2: In statute 6-1.1-26-1, does 'claim for refund' include the form 133 or just 17 A/P voucher and 17t?

Answer #2: Claim for Refund is the Form 17T. If in your county, you have a policy that a 133 and A/P voucher needs to be attached to the 17T then that is OK, but the 17T form was developed as a stand alone form.

Question #3: We are getting ready to go public with GIS. How do we get approval of transfers done electronically within the GIS system? i.e., does SBOA need to approve format, printouts, maps, etc?

Answer #3: No, the State Board of Accounts do not need to approve anything in this area. Only financial reports need our approval.

Question #4: Do continuing ed assessors get paid \$25.00 per session and also get paid for their meals?

Answer #4: IC 6-1.1-35.2-3 allows assessors to receive a per diem amount set by the State Board of Tax Commissioners along with mileage for attending continuing education sessions.

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Questions and Answers from the County Auditor's Annual Fall Conference - (Continued)

Question #5: Can the surplus dog tax, returned to the county from the state, be issued to the local humane shelter instead of County General?

Answer #5: This is to go to the County General Fund and once there the county commissioners and the county council may appropriate these monies for the construction of dog pounds.

Question #6: User fees for towns. What is the law concerning the length of time before we can transfer the unclaimed funds into County General?

Answer #6: There is no time limitation.

Question #7: Sales Disclosure Fee. - I believe the law changed as of 10-1-01. Does this mean that the county's share needs to be divided into County General before October 1 and into the new fund for Assessor training after October 1?

Answer #7: The law changed effective 7-1-01. Eighty percent (80%) of the sales disclosure fee paid before July 1 should have gone to the County General Fund and eighty percent (80%) of the fee received after July 1 should have gone to the Sales Disclosure Fund.

Question #8: Is it the Auditor's responsibility to provide the Form 100-R to the Township Trustees?

Answer #8: No, there is no requirement for the Auditor to do this. But there is also nothing that would prevent you from doing this if in your opinion this is in the best interests of your citizens.

Question #9: Our parks department has firewood, as the result of storms and dead trees. Can they sell this and if so would it need to be advertised? Can they give it away?

Answer #9: This would fall under the general statutes for the sale of county owned property. If you are selling one item with a value of \$1,000 or more or more than one item with a value of \$5,000 or more then it would need to be sold at a public auction or using sealed bids and must be advertised.

Question #10: If we issue a tax refund and it includes interest of over \$10, do we send that person a 1099?

Answer #10: Contact Valerie at the IRS and follow the guidelines furnished by them on the issuance of 1099's but it is our understanding from Valerie that you would be required to issue a 1099.

Question #11: Can an Auditor and her staff be notary publics?

Answer #11: The Auditor may not but the deputy could be a notary public.

Question #12: In a Commissioners executive meeting on personnel, can a motion be made, second and voted on? The decision arrived at determined whether the employee had a job or not. The employee was not there, the county attorney was present at the meeting. Do my minutes reflect the motion and the decision which was made? Even with the county attorney there, I expect a lawsuit and to have my records subpoena by the court.

Answer #12: No, the commissioners may not make a decision during an executive session and you do not need to keep minutes of the meeting. You should contact the Public Access Counselor's Office for further information on executive sessions and your requirements on keeping minutes of the meeting.

Question #13: Can a deputy auditor hold an elected office? Are they considered holding a 'lucrative' office even though they are just an employee?

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Questions and Answers from the County Auditor's Annual Fall Conference - (Continued)

Answer #13: Yes, the employee may be a deputy in your office and also hold an elected position with another governmental unit. They would be required to account for their hours for each job.

Question #14: What does our office do about either paying off or allowing comp time when our office and the employee do not agree on the number of hours? Even though the employee has signed off the hours turned into our office and that it is what our records show.

Answer #14: The Department of Labor stated that in each case they have to look at the facts and make a determination. You need to do all you can to have accurate information so that if a Labor investigation does take place you will have the information available for them.

Question #15: Can there be a Notary Public in the Auditors, Treasurers, Recorders, or Assessors Offices?

Answer #15: Yes, as long as it is not the elected official.

Question #16: Change of Venue - Counties that haven't paid claims, can we resubmit claim for fees?

Answer #16: Yes, you should resubmit the claim and continue to do all you can to collect these fees.

Question #17: Is it required to have a printing bid for the county or can each department buy from whatever vendor they want? Is it up to the commissioners to decide this?

Answer #17: Do not have to bid unless the purchases will exceed \$75,000 but many times bidding can produce the lowest price.

Question #18: In our highway department, the salaried girls work 4 (ten) 10 hour days in the summertime and have always been told that they are salary so they only show a check on their service record, will not show the actual number of hours worked, etc. as we have been instructed by the SBOA. They never work over the 40 hours so the highway supervisor won't have them show the hours work as he does not think it is his place - wants it to come from commissioners. How can we convince him they need to turn their service records in the same as the rest of the county employees showing how many hours worked, number of comp hours etc? Our judges also refuse to submit their service records to our office. They say if the SBOA wants to see them, they can ask them for them. Any ideas?

Answer #18: Service records do not have to be in the Auditor's office and may be left in each individual office. We will look at them from the offices. However, the hours turned into you need to be accurate and we will be auditing to see that the reported hours agree with the service record.

Question #19: Regular full time Prosecutor's employees have signed a contract for cleaning of the office after hours for \$25/cleaning. There are 4 employees and they are going to take turns. Contracts states county will furnish supplies. Do I pay this through A/P or payroll? Employee or Independent Contractor?

Answer #19: This should be paid through an Accounts Payable Voucher with a 1099 being issued.

Question #20: Can we or are we required to pay for actual travel time to a training class? We have dispatchers (full-time) who are required to attend training out of town on their scheduled days off. We are paying them mileage and per diem in our county travel policy. Attendance was in excess of 40 hrs for that week. They have requested pay for their travel time to and from home to the class.

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Questions and Answers from the County Auditor's Annual Fall Conference - (Continued)

Answer #20: You need to contact the US Department of Labor regarding whether the hours in excess are overtime or not and also to determine if travel time is a part of the computation of the overtime.

Question #21: Can you update in what instances that funds can be disbursed without having to be appropriated for a specific purpose? Some funds in question are: Clerk's Perpetuation Fund, Clerk's ISETS Incentive Fund, Surveyor's Perpetuation Fund, Bail Bond Agency Funds(Court Funds), IDACS Fund (E-911 Fund), Supplemental Soil and Water Fund.

Answer #21: Page 8-14 of the County Auditor's Manual lists those funds which may be disbursed without an appropriation.

Question #22: Board pay for elected officials: I have questions regarding the County Assessor and the County Clerk receiving payments for serving on boards that meet during office hours. A County Assessor is to be paid \$1,000 extra for receiving a Level II certification per IC 36-2-5-3 and then also is paid a per diem to serve on the Board of Review. The Clerk of Courts receives a per diem for serving on the Board of Election. Both of these Boards meet during the regular courthouse office hours. However, the Auditor is only paid extra (\$37.50 per meeting) for the evening meetings in which she takes minutes at. There is no extra compensation for meetings held during regular courthouse hours. Is this correct??

Answer #22: The Assessor is entitled to an extra \$1,000 for reaching the Level II certification. The Assessor would not be entitled to the per diem to serve on the Board of Review. The Clerk is entitled to a per diem for serving on the Election Board as set by the county council under IC 3-6-5-9. Finally, the County Auditor should not receive extra compensation for attending meetings and taking minutes as this is a part of their job.

Question #23: Home Rule - What is it and does it apply to any county office? I am constantly fighting battles with Commissioners or Council wanting to purchase gifts or send flowers to someone and pay for it out of county money. I have spoken with you before regarding this and you have said definitely NO!!!! However, now the school superintendent tells our Commissioners that if we had a Home Rule we could do that. I think I remember asking about home rule before and you said no. Exactly what is it and does it fit in anywhere in county government. I need something to back me up with regards to this problem. Also, can the school use this or should they not be - it's our tax money too!!

Answer #23: Home Rule statute is IC 36-1-3. This applies to counties but does not give the commissioners blanket authority to do anything and use Home Rule as the justification. Home Rule may not be used for the purchase of flowers and gifts.

Question #24: As counties develop GIS system and the data becomes available over the Internet, what guidelines must counties follow regarding access? For example, names and addresses of property owners are available in the courthouse. If the data is available over the Internet, can the county elect to exclude certain information otherwise available in the courthouse? If an individual requests their data not be published on the Internet, can the county comply with their request? What guidelines must counties follow regarding collecting a fee for accessing courthouse records over the Internet?

Answer #24: You should contact the Public Access Counselor regarding what may be done over the Internet. IC 5-14-3-3.6 will give you the guidelines for setting a fee for accessing records.

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Questions and Answers from the County Auditor's Annual Fall Conference - (Continued)

Question #25: If the Commissioners give someone a vehicle to drive, are they required to use it or can they also use a personal vehicle in order to receive a mileage check? If we start back-up withholding for the IRS, how long do we keep what we withheld? Does this mean that we should be withholding taxes from claim checks? If our Budget Forms are done on computer do they need to be re-approved due to the name change on the forms?

Answer #25: They would not have to use it but we would hope the commissioners would not give someone a car and also claim mileage. You need to contact the IRS regarding the backup withholding. The State Board of Accounts can approve your budget forms for this type of change.

Question #26: Who makes the request of appropriating the Rainy Day Fund?

Answer #26: The county council establishes the fund and also appropriates the fund. The county council must state what the intention of the fund is. Once that occurs, then any department head could request money from this fund as long as it is consistent with the intent of the fund.

Question #27: Can you explain the new legislation regarding the implementation of a Rainy Day Fund?

Answer #27: See answer #26. In addition, the amount that is transferred to the Rainy Day Fund is unused and unencumbered balances remaining in a fund whenever the purposes of the tax levy has been fulfilled. You are limited to transferring 10% of the total budget for any fiscal year.

Question #28: How do we establish the Rainy Day Fund and what are the guidelines?

Answer #28: See answer #26.

Question #29: Rainy Day Fund - Do I appropriate the amount that we want to put in the fund, through the commissioner's budget in the General Fund? Then transfer it to the Rainy Day Fund. Is this done now or after the beginning of the year?

Answer #29: The appropriation process doesn't happen till you are ready to spend it. You are transferring cash from a levied fund to the Rainy Day Fund. You are not moving appropriations. The timing of moving this money to the Rainy Day Fund would be after the end of the year. The timing of the appropriation will be whenever you intend to spend the money. Might be the next year or maybe five years from now.

Question #30: Rainy Day Fund - At what point do you transfer funds into this account? December or when? If you take funds from General, Health, Reassessment, CCD, and others, does the money all go into one Rainy Day Fund?

Answer #30: See answer #29. There is only one Rainy Day Fund for the county as a whole.

Question #31: If bonds are paid off, what happens to the remaining balance in that fund?

Answer #31: You will need to determine if the bond ordinance has any provisions as to where this money goes. If there are no restrictions then it will go to the General Fund.

Question #32: Can reimbursements/refunds or overpayments be receipted back into the account it was taken from? If so, can the money be spent again? I understand that this can be done with insurance claims - but the money has to be spent in one years time.

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Questions and Answers from the County Auditor's Annual Fall Conference - (Continued)

Answer #32: Yes, reimbursements/refund or overpayments can be receipted back into the account and can be spent again if appropriated by the county council. IC 6-1.1-18-7 states that insurance proceeds may be spent if they are the result of damage to property and are to be used to repair or replace the property damaged within 12 months after received.

Question #33: Is there an IC code that allows insurance reimbursements to be put back into appropriation where the damaged equipment is repaired or replaced, without going to council? Damages such as sheriff or highway vehicles, lightning damage to buildings, hail damage, lightning damage to computers.

Answer #33: See answer # 32.

Question #34: The IC that states insurance reimbursements can be put back into the appropriation where repair or replacement of damaged county vehicles are done without council approval. Does this go for insurance reimbursements for lightning damage to buildings and computers inside buildings? We put half into data budget and half into maintenance budget. Is this correct?

Answer #34: Yes, this applies to lightning damage. The entire insurance proceeds should be put into the appropriation that will be used to repair or replace the damaged asset.

Question #35: Recorder's began charging a flat fee of \$8 for UCC searches performed by the recorder and copies of documents found in the search. If someone requests a copy of a specific UCC or fixture filing, does the Recorder charge only for the copy or does the Recorder charge the \$8 flat fee for a search?

Answer #35: We will be answering this at a later date after further research.

Question #36: We have a "Wage Garnishment Fee Collected" fund. Some court orders say we can collect \$1 or \$2, what can we do with this money?

Answer # 36: Follow the court order or if not specified in the order then put it in the County General Fund.

Question #37: We have several funds with small amounts of money in them that have had no activity for over 5 years. Can we transfer that money to County General?

Answer #37: Dormant funds should be researched to determine where \$ should go. If the research brings no conclusion as to where the money should go then put it in the County General Fund.

Question #38: We have a Retirement Village in our county. Some residents owe over \$20,000. Is it OK for us to ask that some of this balance be paid if, for instance, they sell their house?

Answer #38: We assume you are talking about property tax. Yes, you should try and get this money and also you should be putting this property on the tax sale list.

Question #39: Do utilities that are due a refund per an appeal get interest?

Answer #39: Any taxpayer that is owed a refund, besides a surplus tax refund, is entitled to interest.

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Questions and Answers from the County Auditor's Annual Fall Conference - (Continued)

Question #40: Our Surveyor turns in a claim twice a year for ditch mileage. He does not turn in a mileage claim form. He says that by statute, he is entitled to this based upon the number of miles of ditches in our county. Is this true? We have looked for the statute and come up with nothing. If this is not true can we ask that he pay back the \$684 he has received for the last 15 years?

Answer #40: IC 36-2-12-15(c) allows the Surveyor an additional amount of compensation if the Surveyor describes and certifies the number of miles of active regulated drains in the county to the county commissioners and the commissioners approve this additional compensation. They are entitled to \$2 per mile for each mile described and certified, if he is not registered. They are entitled to \$4 per mile for each mile described and certified, if he is registered.

Question #41: Does the sheriff or commissioners have the control of E911 funds as far as requesting appropriations from council?

Answer #41: IC 36-8-14-16 says that the county commissioners are to appropriate the E911 fund.

Question #42: Is the annual report disk set-up for double entry accounting? If not, do we have to use it?

Answer #42: Yes

Question #43: Do 1099's have to be sent to each and every vendor, company or, individual that we pay \$600 or more per year?

Answer #43: It all depends what the payment is for. You need to get the instructions for Form 1099 and review the rules before deciding who gets a 1099 and who doesn't.

Question #44: Our grant coordinator is getting us a DNR grant for courthouse renovation. She says I need to have \$50,000 in a restricted fund for the match. I currently have this in its own line item in the commissioners budget in the General Fund. Is this correct?

Answer #44: Yes this is correct.

Question #45: Tax Sale Surplus Disclosure Form 137G - Who is suppose to supply the forms? Who is responsible to see this form is filed with deed? Have the people responsible for filing this form been notified?

Answer #45: Auditor should supply the form to the proper parties. The Auditor is responsible to see this form is filed with deed sometime prior to issuing the surplus. We do not know whether there has been any notification or not other than the signing of the bill into law.